

BEFORE
THE PUBLIC SERVICE COMMISSION OF
SOUTH CAROLINA

DOCKET NO. 2000-0167-C - ORDER NO. 2000-610

JULY 26, 2000

IN RE: Application of Meridian Telecommunications,) ORDER
Inc. for a Certificate of Public Convenience) GRANTING
and Necessity to Provide Local Exchange) CERTIFICATE
Telecommunications Services and for Flexible)
Regulatory Treatment.)

This matter comes before the Public Service Commission of South Carolina (the "Commission") by way of Application of Meridian Telecommunications, Incorporated ("Meridian" or the "Company") for authority to provide local telecommunications services within the State of South Carolina and for flexible regulatory treatment of its local telecommunications services in accordance with the principles and procedures established for flexible regulation in Order No. 98-165 in Docket No. 97-467-C. The Application was filed pursuant to S.C. Code Ann. Section 58-9-280(B)(Supp. 1999) and Section 253 of the Telecommunications Act of 1996.

By letter, the Commission's Executive Director instructed Meridian to publish, one time, a prepared Notice of Filing in newspapers of general circulation in the affected areas. The purpose of the Notice of Filing was to inform interested parties of Meridian's Application and of the manner and time in which to file the appropriate pleadings for participation in the proceeding. A Petition to Intervene was filed by the South Carolina Telephone Coalition (SCTC) on May 31, 2000. On June 13, 2000, Counsel for SCTC

filed with the Commission a Stipulation in which Meridian stipulated that it would not provide any local service to any customer located in a rural incumbent's service area unless and until Meridian provided written notice of its intent prior to the date of the intended service. Meridian also stipulated that it was not asking the Commission to make a finding at this time regarding whether competition is in the public interest for rural areas. Meridian agreed to abide by all State and Federal laws and to participate to the extent that it may be required to do so by the Commission in the support of universally available telephone service at affordable rates. The SCTC withdrew its opposition to the granting of a statewide Certificate of Public Convenience and Necessity to Meridian provided the conditions contained in the Stipulation are met. The Stipulation is approved and attached as Order Exhibit 1.

Meridian filed a Motion for Expedited Review of its Application. By its Motion, Meridian requested that the Commission grant expedited review of its application and waive the requirement of a formal hearing on the application. In support of its Motion, Meridian offered that it had published the Notice of Filing, that Meridian and the South Carolina Telephone Coalition agreed to a stipulation and as a result the South Carolina Telephone Coalition withdrew its opposition in this proceeding. In addition, Meridian offered that the Commission had previously granted Meridian a Certificate of Public Convenience and Necessity to provide long distance telecommunications services in South Carolina in Docket No. 98-442-C, Order No. 1999-108, on February 10, 1999. Meridian further stated that it waives its right to a formal hearing on the application and stated that the Commission has discretion under S.C. Code Ann. Regs. 103-820 (1976

and Supp. 1999), 103-840 (1976) and other applicable rules of practice and procedure of the Commission to consider the application without a hearing. In support of the Motion and for consideration of the application, Meridian filed the verified testimony of Mr. Richard Brothers, Chief Executive Officer of Meridian.

The verified testimony submitted by Mr. Richard Brothers, Chief Executive Officer of Meridian, reveals that Meridian seeks to provide local exchange service throughout the BellSouth service area in conjunction with the current interexchange services it offers to South Carolina customers. Meridian will offer operator service through aggregators and their customers and to presubscribed business and residential customers of Meridian. Meridian is a corporation organized under the laws of the State of Florida and the Company has received its Certificate of Authority from the South Carolina Secretary of State to transact business in the State as a foreign corporation. Meridian is currently certified in Florida for both long distance and resold local services. The Company is currently certified to provide long distance services in South Carolina pursuant to Order No. 2000-0093 in Docket No. 1999-347-C (February 15, 2000). By its application, Meridian also requests that the Commission regulate its local exchange service in accordance with the principles and procedures established for flexible regulation in Order No. 98-165 in Docket No. 97-467-C.

Meridian will target customers in the areas of the State where BellSouth is the underlying carrier. More specifically, Meridian will focus on those areas of South Carolina with high concentrations of Hospitality Services businesses.

Mr. Brothers' testimony also discusses Meridian's technical ability to provide local services in South Carolina. Meridian will utilize BellSouth and other incumbent local exchange carriers as its underlying carriers. Meridian's customer service department will respond to customer inquiries regarding service, billing errors, and complaints. The customer service is staffed to handle calls twenty-four hours per day, seven days a week. If the complaint is regarding service, the representative will gather information from the customer and forward it through the proper channels as outlined in the resale agreement, for the incumbent local service provider to handle. Business customers and aggregators will be billed directly by Meridian; the Company's bills contain the Company's name and customer service toll free telephone number.

Mr. Brothers' testimony also indicates that the Company has sufficient resources for the successful provision of its telecommunications services. According to Mr. Brothers' testimony, the incremental cost of adding service to South Carolina is very small and Meridian expects all South Carolina services to yield a sufficient margin to retain or improve the Company's profitability. The financial statements submitted with the Company's application indicate that as of June 30, 1999, Meridian's total current assets were \$36,895.00 and its total current liabilities were \$27,912.55.

Regarding the Company's managerial ability to offer its services in South Carolina, Mr. Brothers' testimony states Meridian has a highly qualified management team. As President and Chief Operating Officer, Mr. Brothers is responsible for the day to day operation, long range economic forecasting and strategic planning and direction of the Company. Mr. Brothers has been involved in various aspects of the

telecommunications industry since 1989. After Mr. Brothers was trained by BellCore in early 1996, Mr. Brothers was certified to provision Feature Group D and T1 networks. The record reveals further Mr. Brothers redesigned the billing and commission rate structures and improved the products that the Company was offering. Lori A. Brothers is the Director of Operations and co-founder of Meridian. Ms. Brothers also completed a certification course conducted by BellCore in 1996 for the purpose of provisioning communications networks which allowed Summit Teleservices, Incorporated, a company for which Ms. Brothers formerly worked, to provide long distance service and convert direct billing. Finally, Raymond A. Andrews is Chief Technician and also a co-founder of Meridian. Some of the experience he brought to Meridian includes valuable technical knowledge and skills in switching and network technology.

The Company will initially focus its marketing effort on its current customer base as well as perspective business customers. The testimony reveals all marketing is handled by the Company's in-house staff of marketing experts. The Company will utilize direct sales or direct mail to market its services; Meridian will not utilize telemarketing to market the Company's services.

The testimony also states Meridian seeks the Commission's permission not to publish a directory. Meridian also seeks a waiver of any reporting requirements which are not applicable to competitive providers such as Meridian. Finally, the Company seeks to maintain its books and records according to Generally Accepted Accounting Principles (GAAP) instead of the Uniform System of Accounts (USOA).

It is Meridian's position, according to Mr. Brothers' testimony, that the Company's presence in South Carolina as a local exchange telecommunications' provider will increase the level of local exchange competition in South Carolina, provide customers with a high-quality alternative, and increase consumer awareness of alternatives and innovative services. Further, Meridian's existence in South Carolina, according to Mr. Brothers, will ensure healthy competition in the local services market. Finally, the Company will support universal service and all other rules and regulations of the Commission.

After full consideration of the applicable law, the Company's Motion for Expedited Review, the Company's Application, and the verified testimony of Mr. Brothers, the Commission hereby issues its findings of fact and conclusions of law:

FINDINGS OF FACT

1. Meridian is organized as a corporation under the laws of the State of Florida and its Articles of Incorporation are filed with Secretary of State of South Carolina.
2. Meridian operates as a non-facilities based reseller of interexchange services and wishes to provide its local services in South Carolina.
3. Meridian has the experience, capability, and financial resources to provide the services described in its Application.

CONCLUSIONS OF LAW

S.C. Code Ann. Section 58-9-280 (B) (Supp. 1999) provides that the Commission may grant a certificate to operate as a telephone utility...to applicants proposing to furnish local telephone services in the service territory of an incumbent LEC.

After full consideration of the applicable law, Meridian's application, and evidence submitted by Meridian, the Commission finds and concludes that the Certificate sought by Meridian should be granted. The Commission's determination is based on the following criteria as provided in S.C. Code Ann. Section 58-9-280 (Supp. 1999) and the evidence submitted in support of the motion which relates to that criteria:

1. The Commission finds that Meridian possesses the technical, financial, and managerial resources sufficient to provide the services requested. S.C. Code Ann. Section 58-9-280 (B)(1) (Supp. 1999). Mr. Brothers testified Meridian has sufficient resources for the successful provision of its telecommunications services and the Company has a highly qualified management team.
2. The Commission finds that Meridian will provide services which will meet the service standards of the Commission. S.C. Code Ann. Section 58-9-280(B)(2) (Supp. 1999). Mr. Brothers testified certification of Meridian will increase the level of local exchange competition in South Carolina, provide customers with a high-quality alternative, and increase consumer awareness of alternatives and innovative services.
3. The Commission finds Meridian's "provision of service will not adversely impact the availability of affordable local exchange service." S.C. Code Ann. Section 58-9-280 (B)(3) (Supp. 1999). The testimony states that by granting Meridian's certificate, the Commission will be fostering greater competition in the local telecommunications market. It is the Company's position that with additional competition, existing providers will strive to offer services at the lowest rates possible to attract new customers and retain existing customer bases.

4. The Commission finds that Meridian will support universally available telephone service at affordable rates. S.C. Code Ann. Section 58-9-280 (B)(4) (Supp. 1999). The testimony reveals Meridian will support universal service and all other rules and regulations of the Commission.

5. The Commission finds that the provision of local exchange service by Meridian “does not otherwise adversely impact the public interest.” S.C. Code Ann. Section 58-9-280 (B)(5) (Supp. 1999). Mr. Brothers testified that granting Meridian’s certificate will ensure healthy competition in the local services market. Further, according to the testimony, existing providers will be forced to conduct their businesses on a cost effective basis and to provide increasingly top grade customer service.

Therefore, based on the findings above, the Commission finds and concludes that a Certificate of Public Convenience and Necessity to provide local telecommunications services should be granted to Meridian.

IT IS THEREFORE ORDERED THAT:

1. The Application of Meridian for a Certificate of Public Convenience and Necessity to provide competitive intrastate local exchange services in the non-rural local exchange service area is approved. Meridian is hereby authorized to provide competitive local exchange services in these areas in South Carolina. The terms of the Stipulation between Meridian and SCTC are approved, and adopted as a portion of this Order. Any proposal to provide such service to rural service areas is subject to the terms of the Stipulation.

2. Meridian shall file, prior to offering local exchange services in South Carolina, its final tariff of its local service offerings conforming to all matters discussed with Staff and comporting with South Carolina law in all matters. Any proposed change in the rates reflected in the tariff for local services which would be applicable to the general body of the Company's subscribers shall constitute a general ratemaking proceeding and will be treated in accordance with the notice and hearing provisions of S.C. Code Ann. Section 58-9-540 (Supp. 1999).

3. Meridian shall, in compliance with Commission regulations, designate and maintain an authorized utility representative who is prepared to discuss, on a regulatory level, customer relation (complaint) matters, engineering operations, and tests and repairs. In addition, Meridian shall provide to the Commission in writing the name of the authorized representative to be contacted in connection with general management duties as well as emergencies which occur during non-office hours. Meridian shall file with the Commission the names, addresses, and telephone numbers of those representatives within thirty (30) days of receipt of this Order. (Attachment A shall be utilized for the provision of this information to the Commission.) Further, Meridian shall promptly notify the Commission in writing if the representatives are replaced.

4. Meridian shall conduct its business in compliance with Commission decisions and Orders, both past and future, including but not limited to, any and all Commission decisions which may be rendered in Docket No. 96-018-C regarding local competition.

5. Title 23, Chapter 47, South Carolina Code of Laws Ann., governs the establishment and implementation of a "Public Safety Communications Center," which is more commonly known as a "911 system" or "911 service." Services available through a 911 system include law enforcement, fire, and emergency medical services. In recognition of the necessity of quality 911 services being provided to the citizens of South Carolina, the Commission hereby instructs Meridian to contact the appropriate authorities regarding 911 service in the counties and cities where the Company will be operating. Contact with the appropriate 911 service authorities is to be made before beginning telephone service in South Carolina. Accompanying this Order is an information packet from the South Carolina Chapter of the National Emergency Number Association ("SC NENA") with contact information and sample forms. The Company may also obtain information by contacting E911 Coordination at the Office of Information Resources of the South Carolina Budget and Control Board. By this Order and prior to providing services within South Carolina, Meridian shall contact the 911 Coordinator in each county, as well as the 911 Coordinator in each city where the city has its own 911 system, and shall provide information regarding the Company's operations as required by the 911 system.

6. Meridian's local telecommunications services shall be regulated in accordance with the principles and procedures established for flexible regulation first granted to NewSouth Communications by Order No. 98-165 in Docket No. 97-467-C. Under flexible regulation for local exchange service offerings, Meridian shall file with the Commission tariffs which shall include a maximum rate structure incorporating

maximum rate levels with the flexibility for adjustment below the maximum rate levels. Further, local exchange service tariffs are presumed valid upon filing, subject to the Commission's right within thirty (30) days to institute an investigation of the tariff filing, in which case the tariff filing will be suspended pending further Order of the Commission. Additionally, Meridian under the flexible regulatory scheme as approved by Order No. 98-165 in Docket No. 87-467-C, will be subject to the same monitoring process as similarly situated competitive local exchange carriers.

7. By its Application, Meridian requested waivers of certain Commission Regulations. First, Meridian requests that it be exempt from any financial recording rules or regulations that require a carrier to maintain its financial records in conformance with the Uniform System of Accounts. Meridian currently maintains its books and records in accordance with Generally Accepted Accounting Principles ("GAAP"). Further, the Company requests a waiver of 26 S.C. Code Ann. Regs. 103-631 (1976 and Supp. 1999). More specifically, the Company requests that it not be required to publish local exchange directories. Meridian will arrange with the LECs, through the resale agreements signed by Meridian, for the publishing of Meridian's customers in the LECs' directories. We grant Meridian's request to maintain the Company's books and records in conformance with the Generally Accepted Accounting Principles and we grant the Company's request for a waiver of 26 S.C. Code Ann. Regs. 103-631 (1976 and Supp. 1999) so that the Company can arrange with the appropriate LECs, through the resale agreements, for the publishing of Meridian's customers in the LECs' directories. Finally, Meridian requests a waiver of any reporting requirements which are not applicable to competitive providers

such as Meridian because such requirements are not consistent with the demands of the competitive market or they constitute an undue burden on a competitive provider, thereby requiring an ineffective allocation of resources. We deny Meridian's request for a waiver of any reporting requirements which are not applicable to competitive providers such as Meridian. This request is too nebulous and speculative to grant as evidenced by the testimony which does not cite a single reporting requirement from which Meridian seeks a waiver. Meridian will be subject to the same reporting requirements as all other CLECs. Meridian is directed to comply with all other Commission regulations unless expressly waived by the Commission.

8. Meridian shall file annual financial information in the form of annual reports and gross receipts reports as required by the Commission. The annual report and the gross receipt report will necessitate the filing of intrastate information. Therefore, Meridian shall keep financial records on an intrastate basis for South Carolina to comply with the annual report and gross receipts filings. The Company shall utilize Attachment B to file annual reports with the Commission. Attachment B consists of four pages and is entitled "Annual Report For Competitive Local Exchange Carriers".

JULY 26, 2000

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9. This Order shall remain in full force and effect until further Order of the Commission.

BY ORDER OF THE COMMISSION:

Chairman

ATTEST:

Executive Director

(SEAL)

BEFORE
THE PUBLIC SERVICE COMMISSION
OF
SOUTH CAROLINA

Docket No. 2000-0167-C

Re: Application of Meridian Telecommunications,)
Inc. for a Certificate of Public Convenience)
and Necessity to Provide Local Exchange)
Telecommunications Services in the State)
of South Carolina)
_____)

STIPULATION

The South Carolina Telephone Coalition ("SCTC") (see attachment "A" for list of companies) and Meridian Telecommunications, Inc. ("Meridian") hereby enter into the following stipulations. As a consequence of these stipulations and conditions, SCTC does not oppose Meridian's Application. SCTC and Meridian stipulate and agree as follows:

1. SCTC does not oppose the granting of a statewide Certificate of Public Convenience and Necessity to Meridian, provided the South Carolina Public Service Commission ("Commission") makes the necessary findings to justify granting of such a certificate, and provided the conditions contained within this stipulation are met.

2. Meridian stipulates and agrees that any Certificate which may be granted will authorize Meridian to provide service only to customers located in non-rural local exchange company ("LEC") service areas of South Carolina, except as provided herein.

3. Meridian stipulates that it is not asking the Commission to make a finding at this time regarding whether competition is in the public interest for rural areas.

4. Meridian stipulates and agrees that it will not provide any local service, by its own facilities or otherwise, to any customer located in a rural incumbent LEC's service area, unless and

until Meridian provides such rural incumbent LEC and the Commission with written notice of its intent to do so at least thirty (30) days prior to the date of the intended service. During such notice period, the rural incumbent LEC will have the opportunity to petition the Commission to exercise all rights afforded it under Federal and State law. Also, Meridian acknowledges that the Commission may suspend the intended date for service in rural LEC territory for ninety (90) days while the Commission conducts any proceeding incident to the Petition or upon the Commission's own Motion, provided that the Commission can further suspend the implementation date upon showing of good cause.

5. Meridian stipulates and agrees that, if Meridian gives notice that it intends to serve a customer located in a rural incumbent LEC's service area, and either (a) the Commission receives a Petition from the rural incumbent LEC to exercise its rights under Federal or State law within such 30-day period, or (b) the Commission institutes a proceeding of its own, then Meridian will not provide service to any customer located within the service area in question without prior and further Commission approval.

6. Meridian acknowledges that any right which it may have or acquire to serve a rural telephone company service area in South Carolina is subject to the conditions contained herein, and to any future policies, procedures, and guidelines relevant to such proposed service which the Commission may implement, so long as such policies, procedures, and guidelines do not conflict with Federal or State law.

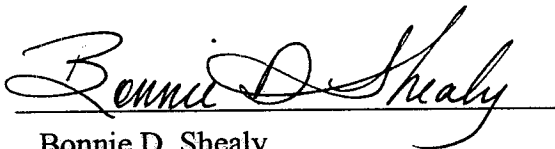
7. The parties stipulate and agree that all rights under Federal and State law are reserved to the rural incumbent LECs and Meridian, and this Stipulation in no way suspends or adversely affects such rights, including any exemptions, suspensions, or modifications to which they may be entitled.

8. Meridian agrees to abide by all State and Federal laws and to participate, to the extent it may be required to do so by the Commission, in the support of universally available telephone service at affordable rates.

9. Meridian hereby amends its application and its prefiled testimony in this docket to the extent necessary to conform with this Stipulation.

AGREED AND STIPULATED to this 6th day of June, 2000.

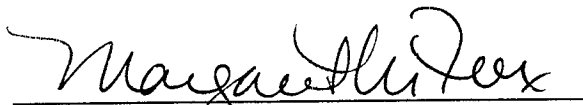
Meridian Telecommunications, Inc.:



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Telecommunications, Inc.

South Carolina Telephone Coalition:



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(803) 799-9800

Attorneys for the South Carolina Telephone
Coalition

ATTACHMENT A

South Carolina Telephone Coalition Member Companies for Purposes of Local Service Stipulation

ALLTEL South Carolina, Inc.
Chesnee Telephone Company
Chester Telephone Company
Farmers Telephone Cooperative, Inc.
Ft. Mill Telephone Company
Heath Springs Telephone Company Inc.
Home Telephone Company, Inc.
Lancaster Telephone Company
Lockhart Telephone Company
McClellanville Telephone Company
Norway Telephone Company
Palmetto Rural Telephone Cooperative, Inc.
Piedmont Rural Telephone Cooperative, Inc.
Pond Branch Telephone Company
Ridgeway Telephone Company
Rock Hill Telephone Company
Sandhill Telephone Cooperative, Inc.
St. Stephen Telephone Company
West Carolina Rural Telephone Cooperative, Inc.
Williston Telephone Company

BEFORE
THE PUBLIC SERVICE COMMISSION
OF
SOUTH CAROLINA

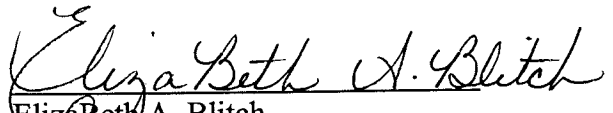
Docket No. 2000-0167-C

Re: Application of Meridian Telecommunications,)
Inc. for a Certificate of Public Convenience)
and Necessity to Provide Local Exchange)
Telecommunications Services in the State)
of South Carolina)
_____)

**CERTIFICATE OF
SERVICE**

I, ElizaBeth A. Blitch, do hereby certify that I have this date served one (1) copy of the foregoing Stipulation upon the following party of record by causing said copy to be deposited with the United States Mail, first class postage prepaid to:

Bonnie D. Shealy, Esquire
Robinson, McFadden & Moore, P.C.
Post Office Box 944
Columbia, South Carolina 29202.


ElizaBeth A. Blitch
McNAIR LAW FIRM, P.A.
Post Office Box 11390
Columbia, South Carolina 29211
(803) 799-9800

June 30, 2000

Columbia, South Carolina

JULY 26, 2000

ATTACHMENT A

AUTHORIZED UTILITY REPRESENTATIVE INFORMATION

PURSUANT TO SOUTH CAROLINA PUBLIC SERVICE COMMISSION REGULATION

103-612.2.4(b) - Each utility shall file and maintain with the Commission the name, title, address, and telephone number of the persons who should be contacted in connection with General Management Duties, Customer Relations (Complaints), Engineering Operations, Test and Repairs, and Emergencies during non-office hours.

Company Name (Including dba Name(s) or Acronyms used or to be used in South Carolina)

Business Address

City, State, Zip Code

A.

General Manager Representative (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

B.

Customer Relations (Complaints) Representative (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

C.

Engineering Operations Representative (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

D.

Test and Repair Representative (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

E.

Contact for Emergencies During Non-Office Hours (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

F.

Financial Representative (Please Print or Type)

Telephone Number / Facsimile Number / E-mail Address

G.

Customer Contact Telephone Number for Company (Toll Free)

This form was completed by

Signature

**If you have any questions, contact the Consumer Services Department (803-896-5230)
or Utilities Department at (803-896-5105).**

ANNUAL REPORT FOR COMPETITIVE LOCAL EXCHANGE CARRIERS

COMPANY NAME: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

PHONE NUMBER: _____ **FAX NUMBER:** _____

****If any of this information changes, the Commission is to be notified at once****

OFFICERS: PRESIDENT: _____

VICE PRESIDENT: _____

TREASURER: _____

CONTACT PERSON FOR FINANCIAL AND REGULATORY INFORMATION:

NAME: _____

(PLEASE PRINT OR TYPE)

CONTACT'S PHONE: _____

****If this person changes, you must notify the Commission immediately****

COMPETITIVE LOCAL EXCHANGE CARRIERS

Company Name: _____

**Income Statement
12/31/2000/or Fiscal Year**

Particulars	<u>Current Year-Total</u> <u>Company</u>	<u>Last Year-Total</u> <u>Company</u>	<u>SC Intrastate-Current</u> <u>Year</u>
Revenues			
Operating Revenues			
<u>Operating Expenses</u>			
Access and Billing Expenses and Expenses Related to Resale			
Other Local Interconnection Expenses			
Leases Facilities from Other Carriers			
Communications System Operations			
Sales and Marketing			
Administration and General			
Depreciation and Amortization			
Other			
Total Operating Expenses			
Net Operating Income			
<u>Other Income and Expenses</u>			
Nonoperating Income and Expenses (Net)			
Nonoperating Taxes			
Interest			
Extraordinary Items			
Total Other Income and Expenses (Net)			
Net Income			

Number of South Carolina Access Lines	
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COMPETITIVE LOCAL EXCHANGE CARRIERS

Company Name: _____

**Balance Sheet-Total Company
December 31, 2000/or Fiscal Year Ending**

Particulars	Balance at Beginning of Year	Balance at Ending of Year
<u>Current Assets</u>		
Cash and Cash Equivalents		
Accounts Receivable-Telecommunications		
Accounts Receivable-Other		
Notes Receivable		
Other Receivables		
Materials and Supplies		
Prepays		
Other Current Assets		
Total Current Assets		
<u>Noncurrent Assets</u>		
Investments		
Other Noncurrent		
Deferred Charges		
Total Noncurrent Assets		
<u>Plant Assets</u>		
Telecommunications Plant in Service		
Accumulated Depreciation		
Net Telecommunications Plant in Service		
Other Plant Assets (Net of Depreciation)		
Construction Work in Progress		
Total Plant		
Total Assets		

COMPETITIVE LOCAL EXCHANGE ANNUAL REPORT

Company Name: _____

Balance Sheet-Total Company
December 31, 2000/or Fiscal Year Ending

Particulars	Balance at Beginning of Year	Balance at Ending of Year
Current Liabilities		
Accounts Payable		
Advanced Billings and Payments		
Customer Deposits		
Long Term Debt-Current Maturities		
Accrued Liabilities		
Other Current Liabilities		
Total Current Liabilities		
LongTerm Debt		
Long Term Debt		
Obligations Under Capital Leases		
Advances From Affiliated Companies		
Other Long Term Debt		
Total Long Term Debt		
Stockholders Equity		
Capital Stock		
Additional Paid in Capital		
Retained Earnings		
Total Stockholders Equity		
Total Liabilities and Stockholders Equity		